



ATTS NEWSLETTER

Number 211

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FINAL ISSUE

TABLE OF CONTENTS

President's Message	John Ostendorf	Page 1-2
Letters to the Editor	A Bunch of Us	Pages 2-10
A brief history of Tenino, Washington wooden currency and tokens – a lost token found	Jim DeMay	Pages 11-13
Spokane, Washington unlisted token	Jim DeMay	Pages 14
Sales Tax Tokens Online Mid-August to Early-November 2024		Pages 15-19
Organizational & Financial Reports	Jim Calvert	Page 20
Trading Post	All	Page 21
Masthead	John Ostendorf	Page 22

PRESIDENT'S MESSAGE

John Ostendorf, R-518

Dear fellow sales tax token collectors,

I hope this finds you well. It is with a heavy heart that I write this final letter. When I announced that I was retiring as president after 22 years, I had hoped someone would step up and take on the job. Sadly, that has not happened. Then more bad news – Jim Calvert, our long-time treasurer has suffered some health issues and can no longer continue as treasurer. A call for a new treasurer has also gone unanswered.

Bill Myers has done a tremendous job as editor despite getting very few articles from the membership. Thanks to Joseph McCarthy who is a regular contributor; but otherwise, the newsletter consists of Bill's report of online sales and not much else. Looking back at the last few years of issues and it is pretty much the same. With Jim and I are leaving the board, it is too much to ask that Bill

run the entire show and there doesn't appear to be much interest in the ATTS anyways.

So, I called a board meeting, and we came to the conclusion that this is the end for the American Tax Token Society and this is the final issue of the ATTS Newsletter. As a non-profit and per our by-laws, we are required to distribute any remaining funds in our treasury to another non-profit. The board chose the American Numismatic Association to receive our ending funds. However, I offer a refund of 2025 dues to any member who wants it by emailing me at johnoste64@gmail.com by January 31, 2026. Any funds remaining on February 1 will go to the ANA.

Thank all of you for sticking with the ATTS over the years. Many of you have been members for a long time. I thank all the board members who have worked with me over the years, particularly Jim Calvert and Bill Myers. Jim and I were friends before becoming de facto board members in 2003 and officially in 2004. Bill took over as editor in 2017 and has consistently put out a timely, quality newsletter. That is no easy task! I worked with five different editors over the years (including myself on a temporary basis) and it isn't easy to get the newsletter out on time, especially when the editor finds the need to write or create material himself in order to provide a quality newsletter. Thank you, Jim and Bill!

Tax token collecting won't die just because the ATTS no longer exists. I was recently at the ANA's World's Fair of Money in Oklahoma City and reminded several people that not all sales tax tokens are junk. I sold my collection over the last several years. I am proud to say it was the finest collection ever assembled and sold quite well to numismatists that understand and appreciate quality and rarity. Sales tax tokens, whether they be "junk" state issues or unique private scrip, are true historical items that should be appreciated as such. It has been a great ride.

Thank you and happy collecting,
John

LETTERS TO THE EDITOR

Send your own questions, comments, corrections, or information to:

[BILL at: Wimhands@gmail.com](mailto:Wimhands@gmail.com)

Since issue 210 Jim Calvert became ill and is unable to continue his duties as treasurer. This now leaves the position for president and treasurer open. John Ostendorf has been president since 2003 and has gone above and beyond in keeping this position this long and has done a great job. John is also involved in other organizations, so it is very appropriate for him to set down. Unfortunately, no one in our membership has stepped up to fill these positions. The board has discussed the situation and the only option available is to dissolve the ATTS. Attempts were made to join other societies but were unsuccessful.

Also, thanks to Tim Davenport and Raybon Gilbert, the members at large. The past club officers also deserve thanks for keeping the ATTS a viable group.

Joseph McCarthy has reports of his recently obtained items for his sales tax collection. They are always interesting to see. I want to thank him for taking the time to scan his many purchased items and sending them to me to share with the membership. Jim DeMay submitted an interesting article on Tenino tokens and presents an unlisted STT from Spokane, WA. Jim, thanks for the articles. There is new stuff out there to find. These are interesting articles for our last newsletter.

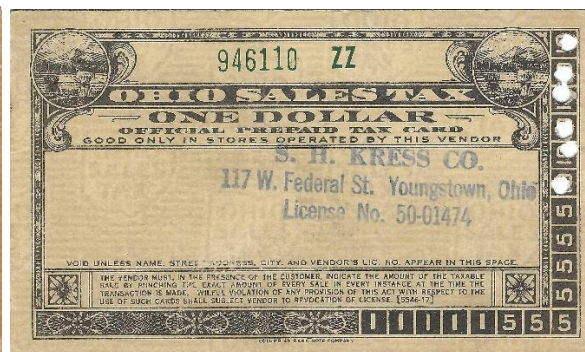
I hope the membership stays active in the hobby and spreads interest in it to other collectors.

JOSEPH MCCARTHY (L-616) WRITES:

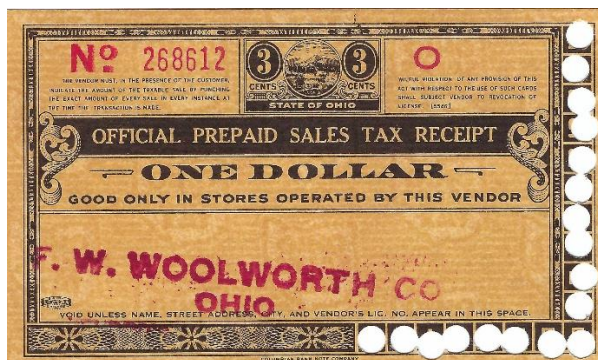
I just received the latest SPC card purchased on eBay. The cost was \$42.50.



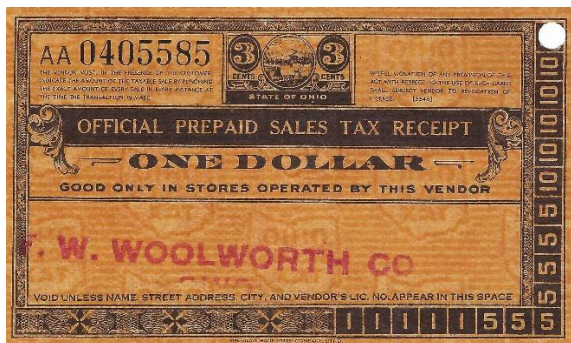
OH-SPC-SSK-A cost \$42.50



OH-SPC2-ZZ cost \$46.00, plus shipping



OH-SPC3B-O cost \$27.00, plus shipping

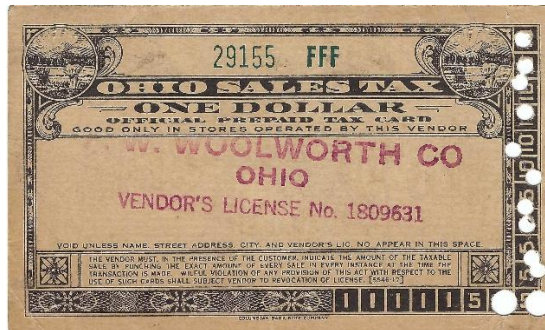
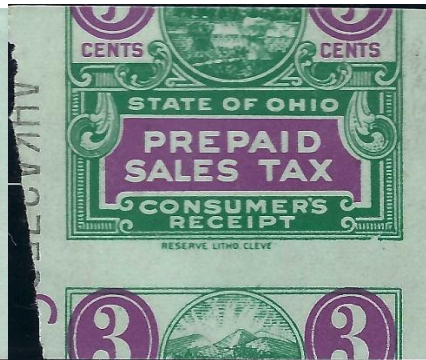
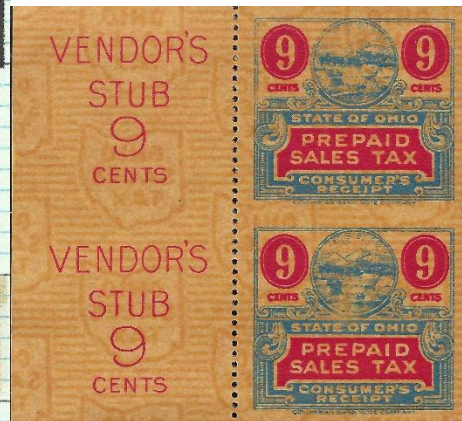


OH-SPC5-AA cost \$33.00, plus shipping

I received my eBay winning lot a few days ago. The listing showed three scans (scans 1-3 on paper). The listing stated, "OH sales tax collection 170+ dif. entries." The scans only showed a minimum of items. Actually, the lot contained three blocks of two stamps, 170 other complete entries (connected Vendor and Consumer portions), at least two errors (two Consumer parts - cutting errors) and about 200 partials (either Vendor portion or Consumer portion.)

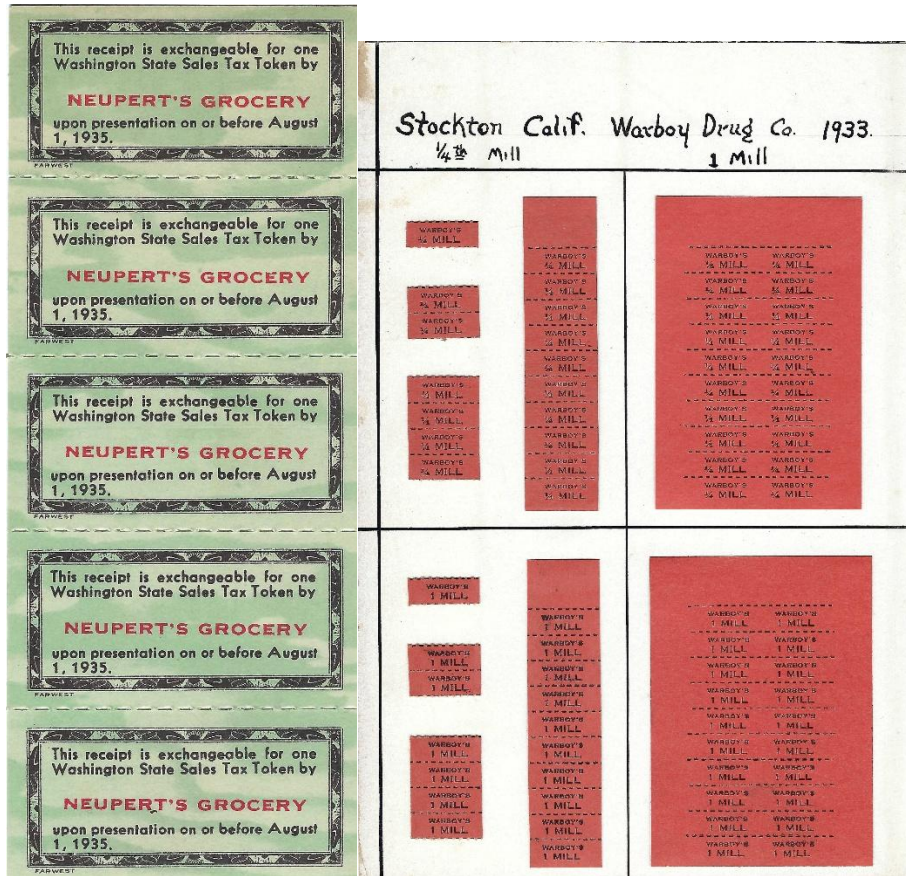
Final winning Bid for the Lot was \$54.66, plus \$5.00 shipping. I have attached several scans to show what the lot consisted of.



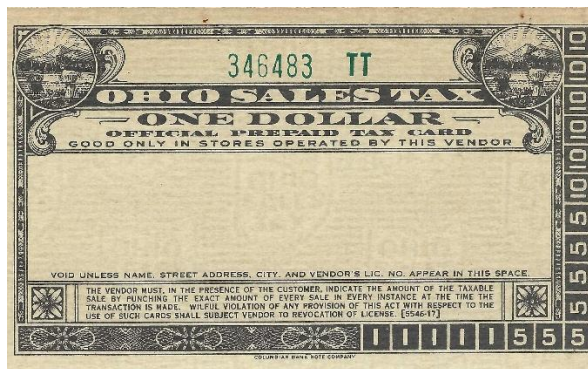


OH-SPC-SSK-A cost was \$42.50

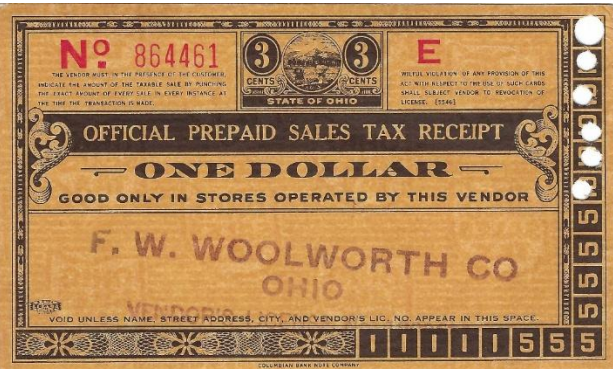
OH-SPC-FWW-FFF



WA-L85 Neupert's \$41 WA-Warboy Drug \$20.50



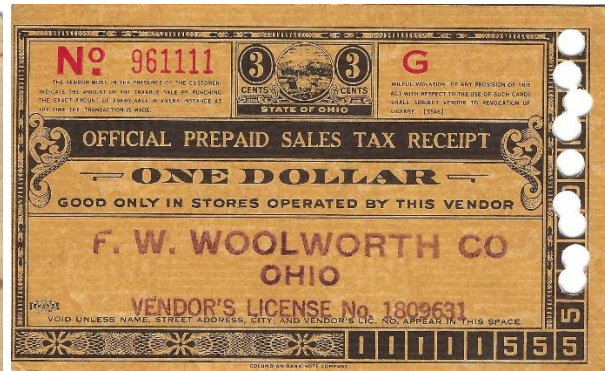
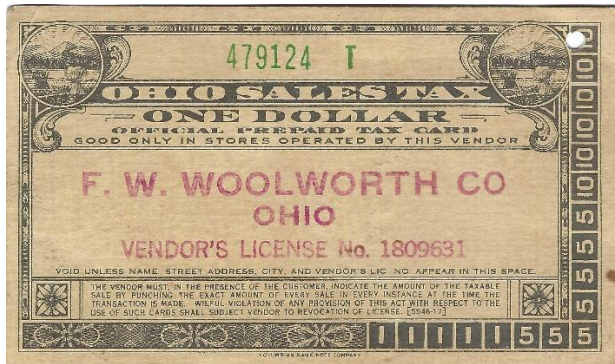
OH-SPC2-TT \$17.01



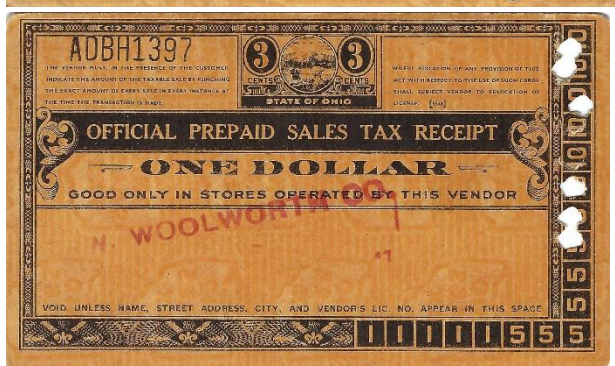
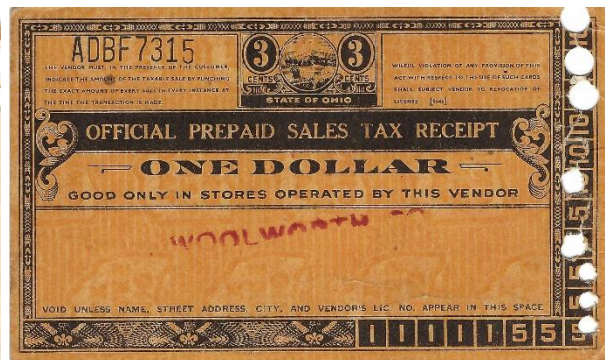
OH-SPC-E



NE White Spot No Sales Tax X 3



OH-SPCs X 5



SPC3B was acquired on Ebay for \$40.00

In a private deal I obtained the following for \$180.00, including shipping and taxes.



Third-BlockGroup obverse



Third-BlockGroup reverse printed on scrap



First-BlockGroup-2



Second-BlockGroup



OH-stamps-1

OH-stamps-2



OH-stamps-3



OH-stamps-4



OH-stamps-5

A BRIEF HISTORY OF TENINO, WASHINGTON WOODEN CURRENCY AND TOKENS – A LOST TOKEN FOUND BY JIM DEMAY R-10243

The 1930's brought the Great Depression to our country. Businesses closed, banks failed, and countless people lost their jobs, their homes, their way of life. State governments soon were running on deficit budgets, due to the extreme decreases in income and property taxes and a great increase in demand for social services.

According to Richard A. Edwards, Tenino City Historian, June 2020, "On December 5, 1931, the Citizens Bank of Tenino failed. The local Chamber of Commerce held an emergency meeting to discuss how local businesses would be able to survive during the Great Depression if no one had any access to their money. The bank had been assigned a liquidator who would eventually pay out a certain percentage of everyone's frozen accounts from the remaining assets, but that would take time. Don Major, the Secretary of the Chamber of Commerce and publisher of the Tenino Independent newspaper, proposed a plan to use his newspaper press to print the town's own money or local scrip. Citizens could then assign up to 25% of their bank account to the Chamber in exchange for that value in locally printed certificates. Local businesses would then accept this currency and redeem it through the Chamber once the liquidator paid out."

The first scrip was printed on paper stock, about \$1280 was circulated and about \$1080 was redeemed. The newspaper was involved in other printing projects including novelty Christmas cards printed on "slicewood" which was stock produced from thin slices of spruce and cedar.

Mr. Edwards continues:" Don used this wooden material to print 40 twenty-five cent certificates in late December 1931. This was the first Tenino Wooden Money. In February 1932, a large print run of wooden money, in \$1, \$.50, and \$.25, was printed. News of this unique solution to local banking woes reached the newspapers of Seattle and Tacoma. Their stories quickly became national news! Washington State Senator Dill had the story entered into the Congressional Record. Pathé News came to Tenino and produced a newsreel. Collectors from across the country and around the world wrote to Tenino asking for pieces of this

unique wooden money. The Chamber of Commerce would continue to print several more issues throughout 1932 and into 1933. By the end they had produced \$10,000 worth of wooden money, of which only \$40 was ever redeemed. Many still reside in collections around the world.

The State of Washington was forced to enact a 2% sales tax in May of 1935 to help support schools and government. Now in the days gone by when a penny had purchasing power, customers were unwilling to “round up” and lose $\frac{1}{4}$ or $\frac{1}{2}$ cent on a purchase, and merchants were just as unwilling to “round down” and lose the same amount of profit. Many local Washington State businesses had scrip printed to help make change for the tax on purchases. These were known as Sales Tax Tokens.

According to the City of Tenino website a grocer approached Don Major to produce sales tax tokens printed on the slicewood stock. The tokens were approximately 1 inch by 1 inch and were valued at $\frac{1}{5}$ of a cent. On the obverse was the value of the token, the name of the local business issuing the token or “The Thurston County Independent”. The obverses were printed in various colors of ink, including red, orange, violet, green and blue. The reverses were often left blank, but on some an effigy of a donkey in different positions was printed in red ink.

According to the Catalog “United States Sales Tax Tokens and Stamps: A history and a catalog” by Merlin K. Malehorn and Tim Davenport. There were five reverse designs and a sixth design that was reported but considered “lost” in the 1993 publication. They are:

- 1) A donkey head facing right, wearing a derby hat with the legend “Is his face red!” across the bottom.
- 2) A donkey head facing right, wearing a derby hat, smoking a cigar and the legend across the bottom.
- 3) A donkey head facing right, with no hat, cigar or legend.
- 4) The date 1935, a full donkey walking right and the legend across the bottom.
- 5) The date 1935, a full donkey walking left and the legend across the bottom
- 6) And the last, the “lost” reverse. A donkey head facing right, no hat or cigar, and the legend across the bottom.

The wooden sales tax tokens seem as popular with collectors as the wooden currency. They are seen from time to time on auction sites, but they generally

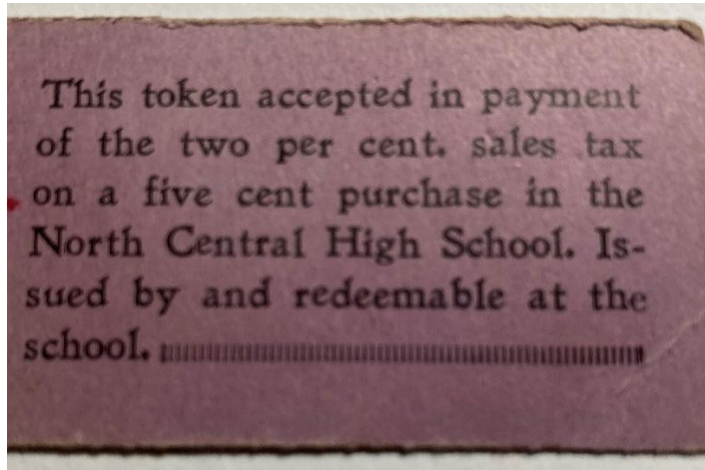
bring a selling price that exceeds their rarity which runs from R-4 to R-10. I was very fortunate, recently, to purchase a slicewood token on E-Bay with the sixth “lost” reverse. This is my love of token collecting, the search, the research, and knowing that treasures such as this Tenino token may be just around the corner.



John Ostendorf adds: this token should probably be listed as WA-L101A. As Jim points out, Malehorn & Davenport listed a token similar to this with green print as “lost”. This is clearly red print. It demonstrates that rarities are still out there waiting to be found by sharp-eyed collectors like Jim.

SPOKANE, WASHINGTON UNLISTED TOKEN

BY JIM DEMAY R-10243



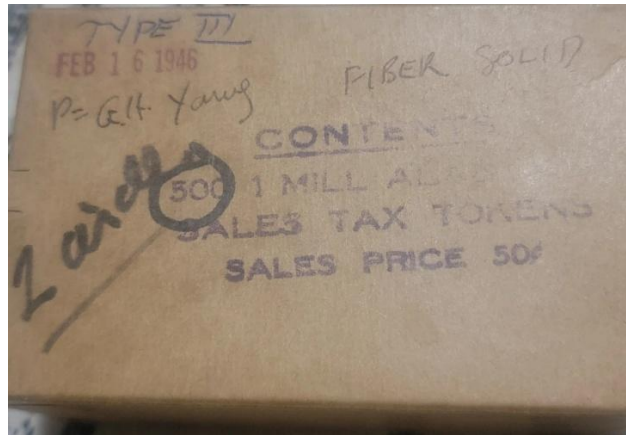
I recently had the opportunity to purchase a group of eight Washington State Tax Tokens, including two tokens of the type shown in the picture. The token is unlisted in the Malehorn-Davenport Catalog. I searched for North Central High School on a website listing all schools in the US and the only one established during the time period of tax token use would have been in Spokane, Washington.

Not a lot of information on this school. According to Wikipedia: North Central High School opened in September 1908 with only half a wing and 12 classrooms ready for the 200 newly enrolled students. Events in the school's history include the outbreak of scarlet fever that led to every student being checked twice a week by throat specialist, visits by William Jennings Bryan who spoke of the importance of public speaking and Booker T. Washington who spoke of being a slave boy and the founding of a college in Tuskegee, Alabama.

Anyway, I feel lucky to own a pair of these very interesting tokens.

Sales Tax Tokens Online

ALL PRICES LISTED ARE WITH POSTAGE IF POSTAGE WAS CHARGED



AL 1 mill box with 250 tokens \$32.18 19AUG25



MO 1 mill zinc tokens box of 500 tokens 28.64 18AUG25



KS box of 500 tokens in rolls \$40.14 19AUG25



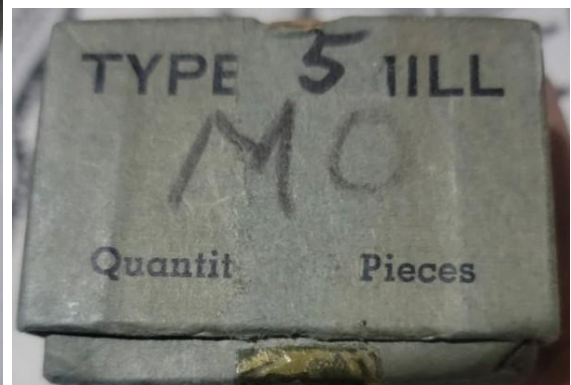
MO 1 mill zinc roll of 50 tokens \$17 31AUG25



AL 1 mill two boxes best offer (less than \$18.54) 1SEP25



OH lot of individual receipts and packs \$30-40 2SEP25



MO 5 mills box of 9 rolls of 50 tokens \$29.01 15SEP25



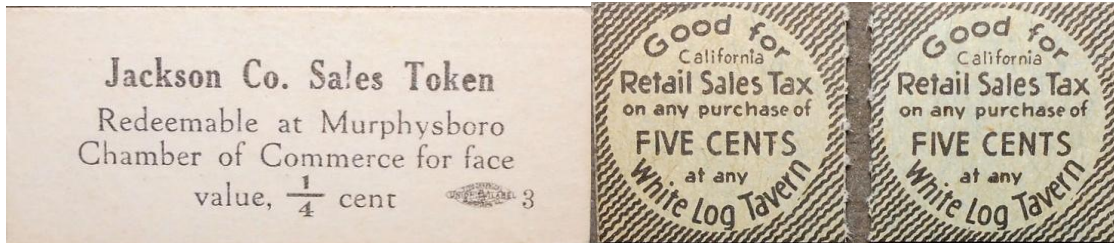
OK 5 mills box of 500 tokens \$ 22.25 15,25 15SEP25



Simplicity 1 % penny sales tax token 1931 \$9.99 23SEP25 & \$10.94 12OCT25

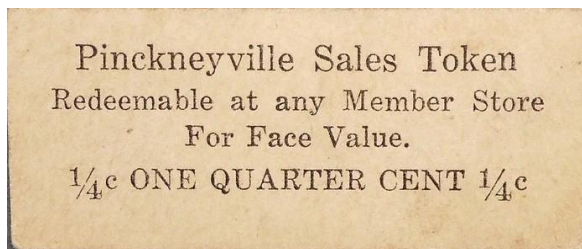


IL Randolph County 1/4¢ IL-cs7 reprint \$6.50 27SEP25



IL Jackson County 1/4¢ L43A \$10 & L43B \$17.50 27SEP25

CA Oakland & SF White Oak Tavern sales tax on 5 cents \$9.50 25SEP25



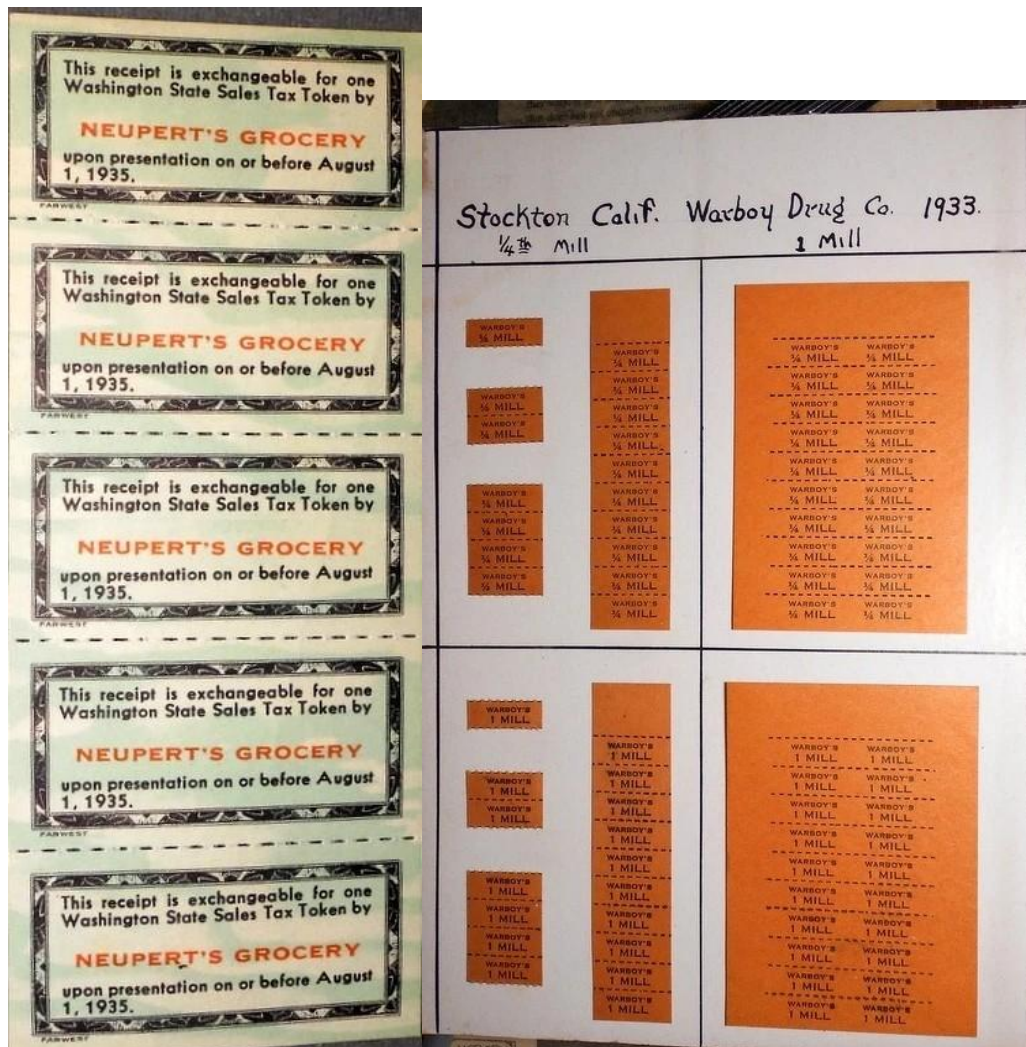
IL Pinckneyville 1/4¢ L74C \$23.50 27SEP25



WA Spokane 3% STT L47 \$14.50 27SEP25



MO 5 mill 1 roll of 50 \$21.50 12OCT25



WA Seattle Neupert's Grocery CA Warboy Drug 1/4 & 1 mill L17 & L19 \$25 28SEP25
strip of 5 L35a \$45.50 28SEP25

THE END

SECRETARY/TREASURER'S NOTES

Jim Calvert R-533

FINANCIAL REPORT

August 1, 2025 – October 31, 2025

The balance for August covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost cannot be known until after this statement is made. We are in critical financial shape. Thanks to all who have donated.

Beginning Balance \$1109.73

8/27/2025 Expenses \$125.22 Income \$0 Balance \$984.51

9/10/2025 Expenses \$ 7.99 Income \$0 Balance \$976.52

DONATIONS: None

Expenses for the final Newsletter are not reflected in the totals above as they are unknown until after publication, but should be similar to last quarter's expenses.

TRADING POST

RULES:

CLASSIFIED All members may place a classified advertisement **free of charge** and may change it every issue if they wish. No limitations on word count as long as it stays within reason.

FOR SALE ITEMS: (1) Up to ten items (lots) per issue per member. (2) Fixed prices only - no trades or auctions. (3) Members may offer a fixed price WITH an Or Best Offer option if they desire to do so. (4) Sellers must list a preferred contact and type of payment accepted (Checks, Money Orders, Pay Pal), as well as postage costs, if any. (5) Sellers must accept returns on all sales for 10 days after customer's date of receipt. (6) Refunds to the customer do not include their return postage costs. (7) Each lot may include up to three photos. (8) **10% of all sales** must be paid to Jim Calvert for the ATTS on an honor basis. Be SURE to let Jim know why you are paying him those funds when you send them. (9) Editor reserves the right to refuse or refine any For Sale Lot. I can't actually think why that would ever happen.

If you want to place an ad please contact me at wjmhands@gmail.com.

CLASSIFIED ADS

FOR SALE: The New Mexico 5 mil sales tax token in black fiber (Malehorn S-8) is one of the rarest state sales tax tokens. Malehorn rates in as R-7. Numista rarity index rates it at 90. Very few collectors will ever be able to own one. You can be one of these lucky few. I will sell my **uncirculated NM black fiber 5 mil token** for just \$79.95 (plus \$6.05 to help cover the cost of postage and insurance). Cashier's check or money order only (for a total of \$86.00) to Mike Batkin, P.O. Box 13223, El Paso, TX 79913. * **last time** *

WANTED: Want to buy anyone's sales tax collection or any "seconds" members may have in R-7 condition or better. Specific tax tokens from N.C., WA, Illinois desired. Also, looking to buy New Mexico P1 brass token. Raybon Gilbert at ironmajor66@gmail.com **last time**

WANTED: Blue AL S-18 1 mill and blue Canadian ration tokens wanted for research. Contact Nick Sapone at (252) 473-3136 with details of what you have (a full box or the number of tokens) and cost. Or write to Nick Sapone at P.O. Box 33, Wanchese, NC 27981. **last time**

THANK YOU TO ALL OF
THE MEMBERS
WHO HAVE SUBMITTED
ITEMS FOR PUBLICATION
IN THE NEWSLETTER

American Tax Token Society (ATTS)

The **ATTS Newsletter** is the official quarterly publication of the ATTS published for its members, and is mailed first class from Hot Springs Village, Arkansas, USA. Copies are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization. Portions of the newsletter may be reprinted if written permission is first obtained from the society and/or the original author. Articles reprinted from sources outside of the ATTS must have permission from the original source. The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

Articles, news, information, and general education materials are always being sought for publication. Please send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission, we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$17 for regular membership and \$8.50 for electronic only membership. Lifetime membership dues are \$340. The membership calendar year begins in the 1st, 2nd, 3rd, or 4th Quarter.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

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The American Tax Token Society is a non-profit, educational organization dedicated to collectors of sales tax tokens and related material. Members receive the quarterly American Tax Token Newsletter, a publication devoted to the specialized field of sales tax token collecting.